



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you
Are hereby notified of your assessment for the current year **2013** as finalized by the
Real Property Tax Appeals Commission for the property described. If YOU
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2218

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	54,740	Land	54,740
Building	120,670	Building	106,570
Total	\$ 175,410	Total	\$ 161,310

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE



Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: January 14, 2013			
Legal Description of Property			
Square: 0542 Lot: 2219			
Property Address: 1001 3 rd Street SW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2220

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2221


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2222

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2223

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	55,170	Land	55,170
Building	121,610	Building	107,400
Total	\$ 176,780	Total	\$ 162,570

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2224

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Legal Description of Property

Square: 0542 Lot: 2225

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	43,150	Land	43,150
Building	95,450	Building	84,300
Total	\$ 138,600	Total	\$ 127,450

Rationale:

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2226


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

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Legal Description of Property

Square: 0542 Lot: 2227

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

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Legal Description of Property

Square: 0542 Lot: 2228

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Legal Description of Property

Square: 0542 Lot: 2229

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2230

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

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Legal Description of Property

Square: 0542 Lot: 2231

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2232

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	44,630	Land	44,630
Building	99,190	Building	87,600
Total	\$ 143,820	Total	\$ 132,230

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2233


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,130	Land	24,130
Building	53,420	Building	47,190
Total	\$ 77,550	Total	\$ 71,320

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Square: 0542 Lot: 2234

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	54,740	Land	54,740
Building	120,670	Building	106,570
Total	\$ 175,410	Total	\$ 161,310

Rationale:

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Legal Description of Property

Square: 0542 Lot: 2235


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Legal Description of Property

Square: 0542 Lot: 2236

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

Rationale:

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Square: 0542 Lot: 2237

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

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Square: 0542 Lot: 2238


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

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ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	55,170	Land	55,170
Building	121,610	Building	107,400
Total	\$ 176,780	Total	\$ 162,570

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2241

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	43,150	Land	43,150
Building	95,450	Building	84,300
Total	\$ 138,600	Total	\$ 127,450

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE


Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you
Are hereby notified of your assessment for the current year **2013** as finalized by the
Real Property Tax Appeals Commission for the property described. If YOU
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2242


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE


Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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BELOW

Date: January 14, 2013			
Legal Description of Property			
Square: 0542 Lot: 2243			
Property Address: 1001 3 rd Street SW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE



Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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Real Property Tax Appeals Commission

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2244

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE



Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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Real Property Tax Appeals Commission

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2245

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE



Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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Real Property Tax Appeals Commission

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Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2246


Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE


Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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Real Property Tax Appeals Commission

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2247

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE


Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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BELOW

Date: January 14, 2013			
Legal Description of Property			
Square: 0542 Lot: 2248			
Property Address: 1001 3 rd Street SW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	44,630	Land	44,630
Building	99,190	Building	87,600
Total	\$ 143,820	Total	\$ 132,230

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE



Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2249

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE


Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2250

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	54,740	Land	54,740
Building	120,670	Building	106,570
Total	\$ 175,410	Total	\$ 161,310

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE



Richard Amato, Esq.

FURTHER APPEAL PROCEDURES

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0542 Lot: 2251

Property Address: 1001 3rd Street SW

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

COMMISSIONER SIGNATURE


Richard Amato, Esq.

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Date: January 4, 2013

Legal Description of Property

Square: 0674 Lot: 0853

Property Address: 90 K Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,664,460	Land	26,664,460
Building	129,750,020	Building	129,750,020
Total	\$ 156,414,480	Total	\$ 156,414,480

Rationale:

The subject property is a newly constructed office building and was only 8% occupied as of the valuation date, January 1, 2012. The main disputed issue in this case is the appropriate market rent to apply in the income analysis of the subject. The market rent utilized by OTR is based on available market data and marketing information specific to the subject as of the value date. The Petitioner contends that following the value date new leases were signed in the building at lower rents than the market rent applied by OTR in its analysis. The Petitioner argues that these 2012 leases should be considered by OTR in its market rent analysis, however the Petitioner neglected to submit any 2012 lease documentation to support its conclusion. The Commission finds OTR rent analysis to be reasonable and supported based on market data as of the value date. The Petitioner failed to demonstrate by a preponderance of the evidence that OTR erred in its analysis. Therefore, the proposed assessment is sustained.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Trent Williams

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: January 14, 2013

Legal Description of Property

Square: 0674 Lot: 0854

Property Address: 1000 1st Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	17,467,540	Land	16,497,121
Building	1,000	Building	1,000
Total	\$ 17,468,540	Total	\$ 16,498,121

Rationale:

The subject multi-lot consists of 3 lots and both the Petitioner and the Office of Tax and Revenue (OTR) agree that the improvement value of each is nominal. The land values are the source of dispute. The Petitioner contends that the subject properties have a higher F.A.R. because of transferable development rights (TDR's) than indicated by OTR's verification of zoning records/maps presented at the hearing. The Assessor who appeared at the hearing was not the Assessor of record; the Assessor's valuation worksheet references both the sale of transferable development rights and the higher F.A.R. for the subject properties. Both parties presented comparable sales to support their value estimates; however, sales of similarly zoned, per point F.A.R., and sized properties are limited. During the hearing, the Petitioner amended his value estimates for the subject properties to higher amounts based on OTR's comparable sales. After further review and analyses, the Commission finds that the most comparable sales reviewed as to size, zoning, and location support a reduction of the proposed assessment.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Trent Williams

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: January 14, 2013

Legal Description of Property

Square: 0674 Lot: 0855

Property Address: L Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	17,527,720	Land	16,553,958
Building	1,000	Building	1,000
Total	\$ 17,528,720	Total	\$ 16,554,958

Rationale:

The subject multi-lot consists of 3 lots and both the Petitioner and the Office of Tax and Revenue (OTR) agree that the improvement value of each is nominal. The land values are the source of dispute. The Petitioner contends that the subject properties have a higher F.A.R. because of transferable development rights (TDR's) than indicated by OTR's verification of zoning records/maps presented at the hearing. The Assessor who appeared at the hearing was not the Assessor of record; the Assessor's valuation worksheet references both the sale of transferable development rights and the higher F.A.R. for the subject properties. Both parties presented comparable sales to support their value estimates; however, sales of similarly zoned, per point F.A.R., and sized properties are limited. During the hearing, the Petitioner amended his value estimates for the subject properties to higher amounts based on OTR's comparable sales. After further review and analyses, the Commission finds that the most comparable sales reviewed as to size, zoning, and location support a reduction of the proposed assessment.

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Trent Williams

Donald Isaac

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BELOW

Date: January 14, 2013

Legal Description of Property

Square: 0674 Lot: 0856

Property Address: 45 L Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	20,913,140	Land	19,571,299
Building	1,000	Building	1,000
Total	\$ 20,914,140	Total	\$ 19,572,299

Rationale:

The subject multi-lot consists of 3 lots and both the Petitioner and the Office of Tax and Revenue (OTR) agree that the improvement value of each is nominal. The land values are the source of dispute. The Petitioner contends that the subject properties have a higher F.A.R. because of transferable development rights (TDR's) than indicated by OTR's verification of zoning records/maps presented at the hearing. The Assessor who appeared at the hearing was not the Assessor of record; the Assessor's valuation worksheet references both the sale of transferable development rights and the higher F.A.R. for the subject properties. Both parties presented comparable sales to support their value estimates; however, sales of similarly zoned, per point F.A.R., and sized properties are limited. During the hearing, the Petitioner amended his value estimates for the subject properties to higher amounts based on OTR's comparable sales. After further review and analyses, the Commission finds that the most comparable sales reviewed as to size, zoning, and location support a reduction of the proposed assessment.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Trent Williams

Donald Isaac

FURTHER APPEAL PROCEDURES

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BELOW

Date: January 30, 2013

Legal Description of Property

Square: 1190 Lot: 0079

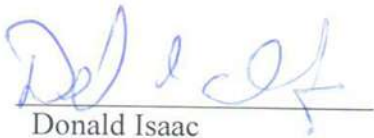
Property Address: 1015 31st Street NW

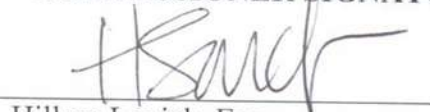
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,832,680	Land	1,832,680
Building	7,589,330	Building	7,589,330
Total	\$ 9,422,010	Total	\$ 9,422,010

Rationale:

According to the Office of Tax and Revenue (OTR) records, the subject is an office property. OTR's proposed assessment was derived through a sales and equalization comparables analysis and an income analysis, which is utilized for commercial office buildings. The Petitioner contends that OTR has failed to use the actual NOI to properly execute the income approach. The Petitioner also contends that OTR has failed to use the property cap rate for the subject property. The Assessor has however used a cap rate that is within the range specified in the 2012 DC Pertinent Data Book. The Assessor's assessed value is based on a potential gross income of the subject, in today's market. While the Petitioner contends that the actual 2012 NOI is the best capitalized value used to determine market value, he fails to meet the burden of proof to show the potential gross income assumption used by the Assessor is inaccurate. Therefore, the Commission sustains OTR's proposed assessment.

COMMISSIONER SIGNATURES


Donald Isaac


Hillary Lovick, Esq.

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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Date: December 19, 2012

Legal Description of Property

Square: 1208 Lot: 0034

Property Address: 1236 31st Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	712,140	Land	712,140
Building	1,217,370	Building	1,217,370
Total	\$ 1,929,510	Total	\$ 1,929,510

Rationale:

According to the Office of Tax and Revenue (OTR) records, the subject is a 4-unit residential property, use code 24. Based on OTR's record of the property's number of units and use code, OTR's proposed assessment was derived through a sales and equalization comparables analysis instead of an income analysis, which is utilized for residential properties of five units or more. The Petitioner contends that the subject is actually a 5-unit residential property and the valuation should be derived through an income analysis; however, at the hearing, the Petitioner was unable to provide any definitive evidence to support the conclusion that the subject is five units. The Petitioner failed to establish by a preponderance of the evidence that OTR's proposed assessment was derived by using the incorrect methodology based on the subject's number of units. Therefore, the Commission sustains OTR's proposed assessment.

COMMISSION SIGNATURES

Hillary Lovick, Esq.

Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

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Date: December 19, 2012

Legal Description of Property

Square: 1208 Lot: 0879

Property Address: 1220 31st Street NW

ORIGINAL ASSESSMENT

FINAL ASSESSMENT

Land	520,400	Land	520,400
Building	347,200	Building	347,200
Total	\$ 867,600	Total	\$ 867,600

Rationale:

The subject is the three lot office portion of an economic unit consisting of an office/residential park located in Georgetown and known collectively as the Hamilton Court. The main disputed issue in this case is the capitalization rate. The Petitioner argues that the capitalization rate applied by the Office of Tax and Revenue (OTR) in its income analysis is too aggressive and unsupported based on the property's rents and the capitalization rate study submitted by the Petitioner. The OTR Assessor argues that the capitalization rate applied in his analysis falls within the range of several investor surveys and is supported by recent transactions in the market. The Commission has reviewed the documentation submitted by both parties and finds that the evidence presented by the Petitioner fails to demonstrate by a preponderance of the evidence the OTR erred in its capitalization rate analysis. Therefore, the proposed assessment is sustained.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Cliftine Jones


Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



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BELOW

Date: December 20, 2012

Legal Description of Property

Square: 1208 Lot: 0883

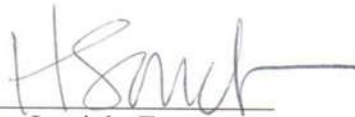
Property Address: 1232 31st Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,143,200	Land	1,143,200
Building	1,976,230	Building	1,976,230
Total	\$ 3,119,430	Total	\$ 3,119,430

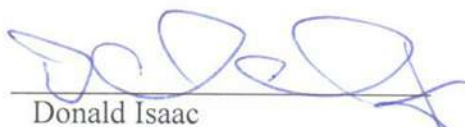
Rationale:

The subject is the three lot office portion of an economic unit consisting of an office/residential park located in Georgetown and known collectively as the Hamilton Court. The main disputed issue in this case is the capitalization rate. The Petitioner argues that the capitalization rate applied by the Office of Tax and Revenue (OTR) in its income analysis is too aggressive and unsupported based on the property's rents and the capitalization rate study submitted by the Petitioner. The OTR Assessor argues that the capitalization rate applied in his analysis falls within the range of several investor surveys and is supported by recent transactions in the market. The Commission has reviewed the documentation submitted by both parties and finds that the evidence presented by the Petitioner fails to demonstrate by a preponderance of the evidence the OTR erred in its capitalization rate analysis. Therefore, the proposed assessment is sustained.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Cliftine Jones


Donald Isaac

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you
Are hereby notified of your assessment for the current year **2013** as finalized by the
Real Property Tax Appeals Commission for the property described. If YOU
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION
BELOW

Date: December 19, 2012

Legal Description of Property

Square: 1208 Lot: 0884

Property Address: 1220 31st Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	4,668,900	Land	4,668,900
Building	2,427,710	Building	2,427,710
Total	\$ 7,096,610	Total	\$ 7,096,610

Rationale:

The subject is the three lot office portion of an economic unit consisting of an office/residential park located in Georgetown and known collectively as the Hamilton Court. The main disputed issue in this case is the capitalization rate. The Petitioner argues that the capitalization rate applied by the Office of Tax and Revenue (OTR) in its income analysis is too aggressive and unsupported based on the property's rents and the capitalization rate study submitted by the Petitioner. The OTR Assessor argues that the capitalization rate applied in his analysis falls within the range of several investor surveys and is supported by recent transactions in the market. The Commission has reviewed the documentation submitted by both parties and finds that the evidence presented by the Petitioner fails to demonstrate by a preponderance of the evidence the OTR erred in its capitalization rate analysis. Therefore, the proposed assessment is sustained.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Cliftine Jones

Donald Isaac

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